

**UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
JACKSONVILLE DIVISION**

In re: MAKO PRODUCTS, INC.

§ Case No. 3:12-06572-JAF

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Debtor(s)

**CHAPTER 7 TRUSTEE'S FINAL ACCOUNT AND DISTRIBUTION
REPORT CERTIFICATION THAT THE ESTATE HAS BEEN FULLY ADMINISTERED
AND APPLICATION TO BE DISCHARGED (TDR)**

GREGORY L. ATWATER, TRUSTEE, chapter 7 trustee, submits this Final Account, Certification that the Estate has been Fully Administered and Application to be Discharged.

1) All funds on hand have been distributed in accordance with the Trustee's Final Report and, if applicable, any order of the Court modifying the Final Report. The case is fully administered and all assets and funds which have come under the trustee's control in this case have been properly accounted for as provided by law. The trustee hereby requests to be discharged from further duties as a trustee.

2) A summary of assets abandoned, assets exempt, total distributions to claimants, claims discharged without payment, and expenses of administration is provided below:

Assets Abandoned: <u>\$3,263.35</u> <i>(without deducting any secured claims)</i>	Assets Exempt: <u>N/A</u>
Total Distribution to Claimants: <u>\$5,407.81</u>	Claims Discharged Without Payment: <u>N/A</u>
Total Expenses of Administration: <u>\$14,592.19</u>	

3) Total gross receipts of \$ 20,000.00 (see **Exhibit 1**), minus funds paid to the debtor and third parties of \$ 0.00 (see **Exhibit 2**), yielded net receipts of \$20,000.00 from the liquidation of the property of the estate, which was distributed as follows:

	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
SECURED CLAIMS (from Exhibit 3)	\$0.00	\$60,000.00	\$0.00	\$0.00
PRIORITY CLAIMS:				
CHAPTER 7 ADMIN. FEES AND CHARGES (from Exhibit 4)	0.00	14,592.19	14,592.19	14,592.19
PRIOR CHAPTER ADMIN. FEES AND CHARGES (from Exhibit 5)	0.00	0.00	0.00	0.00
PRIORITY UNSECURED CLAIMS (from Exhibit 6)	0.00	0.00	0.00	0.00
GENERAL UNSECURED CLAIMS (from Exhibit 7)	582,822.21	17,395,656.49	655,656.49	5,407.81
TOTAL DISBURSEMENTS	\$582,822.21	\$17,470,248.68	\$670,248.68	\$20,000.00

4) This case was originally filed under Chapter 7 on October 08, 2012.
The case was pending for 23 months.

5) All estate bank statements, deposit slips, and canceled checks have been submitted to the United States Trustee.

6) An individual estate property record and report showing the final accounting of the assets of the estate is attached as **Exhibit 8**. The cash receipts and disbursements records for each estate bank account, showing the final accounting of the receipts and disbursements of estate funds is attached as **Exhibit 9**.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Dated: 08/22/2014 By: /s/GREGORY L. ATWATER, TRUSTEE
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

**EXHIBITS TO
FINAL ACCOUNT**

EXHIBIT 1 –GROSS RECEIPTS

DESCRIPTION	UNIFORM TRAN. CODE ¹	\$ AMOUNT RECEIVED
5 VIDEO STABILIZATION DEVICES	1129-000	20,000.00
TOTAL GROSS RECEIPTS		\$20,000.00

¹The Uniform Transaction Code is an accounting code assigned by the trustee for statistical reporting purposes.

EXHIBIT 2 –FUNDS PAID TO DEBTOR & THIRD PARTIES

PAYEE	DESCRIPTION	UNIFORM TRAN. CODE	\$ AMOUNT PAID
	None		
TOTAL FUNDS PAID TO DEBTOR AND THIRD PARTIES			\$0.00

EXHIBIT 3 –SECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6D)	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
4S	VOICE INTERNATIONAL, INC.	4110-000	N/A	20,000.00	0.00	0.00
4S-2	VOICE INTERNATIONAL, INC.	4110-000	N/A	20,000.00	0.00	0.00
4S-3	VOICE INTERNATIONAL, INC.	4110-000	unknown	20,000.00	0.00	0.00
TOTAL SECURED CLAIMS			\$0.00	\$60,000.00	\$0.00	\$0.00

EXHIBIT 4 –CHAPTER 7 ADMINISTRATIVE FEES and CHARGES

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
GREGORY L. ATWATER, TRUSTEE	2100-000	N/A	2,750.00	2,750.00	2,750.00
GREGORY L. ATWATER, TRUSTEE	2200-000	N/A	68.67	68.67	68.67
JACOB A. BROWN	3210-000	N/A	8,750.00	8,750.00	8,750.00

JACOB A. BROWN	3220-000	N/A	200.00	200.00	200.00
STEVEN M. VANDERWILT	3410-000	N/A	2,498.50	2,498.50	2,498.50
STEVEN M. VANDERWILT	3420-000	N/A	65.75	65.75	65.75
Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Rabobank, N.A.	2600-000	N/A	22.80	22.80	22.80
Rabobank, N.A.	2600-000	N/A	26.84	26.84	26.84
Rabobank, N.A.	2600-000	N/A	26.52	26.52	26.52
Rabobank, N.A.	2600-000	N/A	27.68	27.68	27.68
Rabobank, N.A.	2600-000	N/A	31.46	31.46	31.46
Rabobank, N.A.	2600-000	N/A	26.65	26.65	26.65
Rabobank, N.A.	2600-000	N/A	31.37	31.37	31.37
Rabobank, N.A.	2600-000	N/A	29.42	29.42	29.42
Rabobank, N.A.	2600-000	N/A	26.53	26.53	26.53
TOTAL CHAPTER 7 ADMIN. FEES AND CHARGES		N/A	\$14,592.19	\$14,592.19	\$14,592.19

EXHIBIT 5 –PRIOR CHAPTER ADMINISTRATIVE FEES and CHARGES

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
None					
TOTAL PRIOR CHAPTER ADMIN. FEES AND CHARGES		N/A	\$0.00	\$0.00	\$0.00

EXHIBIT 6 –PRIORITY UNSECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6E)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
None						
TOTAL PRIORITY UNSECURED CLAIMS			\$0.00	\$0.00	\$0.00	\$0.00

EXHIBIT 7 –GENERAL UNSECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
1	FERN CREEK ELECTRONICS, INC.	7100-000	3,750.00	10,710.00	10,710.00	150.44
2	WASHINGTON INTERNATIONAL	7100-000	13,815.81	13,835.88	13,835.88	194.33
3	VARNELL & WARWICK, P.A.	7100-000	235,482.63	349,782.63	349,782.63	4,912.88
4U	VOICE INTERNATIONAL, INC.	7100-000	N/A	4,230,000.00	0.00	0.00
4U-2	VOICE INTERNATIONAL, INC.	7100-000	N/A	4,230,000.00	0.00	0.00
4U-3	VOICE INTERNATIONAL, INC.	7100-000	N/A	4,230,000.00	0.00	0.00
5	DAVID GROBER	7100-000	unknown	4,050,000.00	0.00	0.00
6	AIRSEALAND PRODUCTIONS	7100-000	N/A	2,672.99	2,672.99	37.54
7	BLUE SKY AERIALS	7100-000	unknown	2,672.99	2,672.99	37.54
8	CINE VIDEO TECH	7100-000	unknown	2,672.99	2,672.99	37.54
9	SPECTRUM EFFECTS ENTERPR. IN	7100-000	unknown	2,672.99	2,672.99	37.54
10	BEE DEE NEON & SIGNS, INC.	7200-000	33,000.00	33,000.00	33,000.00	0.00
11	JORDAN N. KLIEN, SR.	7200-000	240,715.84	237,636.02	237,636.02	0.00
NOTFILED	Rosenfeld Law Corporation Mitch Rosenfeld, Esq.	7100-000	14,936.70	N/A	N/A	0.00
NOTFILED	SunTrust VISA	7100-000	1,121.23	N/A	N/A	0.00
NOTFILED	Oppenheimer CINE Rental, LLC	7100-000	unknown	N/A	N/A	0.00
NOTFILED	Janet Varnell Varnell & Warwick, PA	7100-000	40,000.00	N/A	N/A	0.00
NOTFILED	AirSeaLand Productions c/o Anthony Lenzo	7100-000	unknown	N/A	N/A	0.00
TOTAL GENERAL UNSECURED CLAIMS			\$582,822.21	\$17,395,656.49	\$655,656.49	\$5,407.81

Form 1

Individual Estate Property Record and Report

Asset Cases

Case Number: 3:12-06572-JAF

Trustee: (290790) GREGORY L. ATWATER, TRUSTEE

Case Name: MAKO PRODUCTS, INC.

Filed (f) or Converted (c): 10/08/12 (f)

§341(a) Meeting Date: 11/13/12

Period Ending: 08/22/14

Claims Bar Date: 01/22/13

1 Asset Description (Scheduled And Unscheduled (u) Property) Ref. #	2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property Abandoned OA=\$554(a)	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1 SUNTRUST BANK CHECKING ACCOUNT.	500.00	0.00		0.00	FA
2 5 VIDEO STABILIZATION DEVICES	41,166.20	20,000.00		20,000.00	FA
3 BATTERY POWER SUPPLY	1,297.50	0.00		0.00	FA
4 REMORA CAMERA SPLASH HOUSING	1,230.45	0.00		0.00	FA
5 TEST STAND	235.40	0.00		0.00	FA
6 INTEREST (u)	Unknown	N/A		0.00	FA
6 Assets Totals (Excluding unknown values)	\$44,429.55	\$20,000.00		\$20,000.00	\$0.00

Major Activities Affecting Case Closing:

TRUSTEE IS INVESTIGATING THE SALE OF ASSETS OF THE COMPANY, INCLUDING CAMERA STABILIZER SYSTEMS.

10-18-2012 APPLICATION TO EMPLOY JACOB BROWN AS ATTORNEY FOR THE ESTATE FILED.

10-24-2012 ATTORNEY FOR THE ESTATE WILL SCHEDULE A RULE 2004 EXAMINATION OF DEBTOR'S CORPORATE REPRESENTATIVE UPON CONCLUSION OF MEETING OF CREDITORS.

11-14-2012 TRUSTEE SENT LETTER TO ATTORNEY JACOB BROWN , FORWARDING TAX DOCUMENTS AND OTHER INFORMATION ON CASE.

3-25-2013 NOTICE OF INTENTION TO SELL PROPERTY OF THE ESTATE FILED, ASSETS OF THE CORPORATION.

4-15-2013 MOTION TO PREVENT SALE OF EVIDENCE AND FOR A TEMPORARY INJUNCTION FILED BY CREDITOR.

5-8-2013 HEARING HELD ON MOTION TO PREVENT SALE AND TO CONTINUE HEARING.

5-15-2013 ORDER DENYING MOTION TO PREVENT SALE AND TO CONTINUE HEARING AND APPROVING THE TRUSTEE'S SALE ENTERED. THE PURCHASER SHALL PAY THE \$20,000 PURCHASE PRICE IN LUMP SUM TO THE TRUSTEE WITHIN 10 DAYS OF THE SALE ORDER.

11-5-2013 APPLICATION TO EMPLOY STEVEN VANDERWILT AS ACCOUNTANT FOR THE ESTATE FILED.

11-6-2013 ORDER AUTHORIZING EMPLOYMENT OF STEVEN M. VANDERWILT AS ACCOUNTANT FOR THE ESTATE ENTERED.

Form 1

Individual Estate Property Record and Report

Asset Cases

Case Number: 3:12-06572-JAF

Trustee: (290790) GREGORY L. ATWATER, TRUSTEE

Case Name: MAKO PRODUCTS, INC.

Filed (f) or Converted (c): 10/08/12 (f)

§341(a) Meeting Date: 11/13/12

Period Ending: 08/22/14

Claims Bar Date: 01/22/13

1	2	3	4	5	6
Asset Description (Scheduled And Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	Property <u>Abandoned</u> OA=\$554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
Ref. #					

Initial Projected Date Of Final Report (TFR): June 30, 2013

Current Projected Date Of Final Report (TFR): March 11, 2014 (Actual)

Form 2

Cash Receipts And Disbursements Record

Case Number: 3:12-06572-JAF
Case Name: MAKO PRODUCTS, INC.

Trustee: GREGORY L. ATWATER, TRUSTEE (290790)
Bank Name: Rabobank, N.A.
Account: *****3166 - Checking Account
Blanket Bond: \$1,550,000.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: **-***1189

Period Ending: 08/22/14

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
05/28/13	{2}	JORDAN KLEIN		1129-000	17,000.00		17,000.00
05/31/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	16,990.00
06/28/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		22.80	16,967.20
07/31/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		26.84	16,940.36
08/13/13	{2}	JORDAN KLEIN	5 VIDEO STABILIZATION DEVICES	1129-000	3,000.00		19,940.36
08/30/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		26.52	19,913.84
09/30/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		27.68	19,886.16
10/31/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		31.46	19,854.70
11/29/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		26.65	19,828.05
12/31/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		31.37	19,796.68
01/31/14		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		29.42	19,767.26
02/28/14		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		26.53	19,740.73
05/21/14	101	GREGORY L. ATWATER, TRUSTEE	Dividend paid 100.00% on \$2,750.00, Trustee Compensation; Reference: TRUSTEE COMPENSATION	2100-000		2,750.00	16,990.73
05/21/14	102	GREGORY L. ATWATER, TRUSTEE	Dividend paid 100.00% on \$68.67, Trustee Expenses; Reference: TRUSTEE EXPENSES	2200-000		68.67	16,922.06
05/21/14	103	JACOB A. BROWN	Dividend paid 100.00% on \$8,750.00, Attorney for Trustee Fees (Other Firm); Reference: ATTORNEY FEES	3210-000		8,750.00	8,172.06
05/21/14	104	JACOB A. BROWN	Dividend paid 100.00% on \$200.00, Attorney for Trustee Expenses (Other Firm); Reference: ATTORNEY EXPENSES	3220-000		200.00	7,972.06
05/21/14	105	STEVEN M. VANDERWILT	Dividend paid 100.00% on \$2,498.50, Accountant for Trustee Fees (Other Firm); Reference: ACCOUNTANT FEES	3410-000		2,498.50	5,473.56
05/21/14	106	STEVEN M. VANDERWILT	Dividend paid 100.00% on \$65.75, Accountant for Trustee Expenses (Other Firm); Reference: ACCOUNTANT EXPENSES	3420-000		65.75	5,407.81
05/21/14	107	FERN CREEK ELECTRONICS, INC.	Dividend paid 1.40% on \$10,710.00; Claim# 1; Filed: \$10,710.00; Reference:	7100-000		150.44	5,257.37
05/21/14	108	WASHINGTON INTERNATIONAL	Dividend paid 1.40% on \$13,835.88; Claim# 2; Filed: \$13,835.88; Reference:	7100-000		194.33	5,063.04
05/21/14	109	VARNELL & WARWICK, P.A.	Dividend paid 1.40% on \$349,782.63; Claim# 3; Filed: \$349,782.63; Reference:	7100-000		4,912.88	150.16
05/21/14	110	AIRSEALAND PRODUCTIONS	Dividend paid 1.40% on \$2,672.99; Claim# 6; Filed: \$2,672.99; Reference:	7100-000		37.54	112.62
05/21/14	111	BLUE SKY AERIALS	Dividend paid 1.40% on \$2,672.99; Claim# 7;	7100-000		37.54	75.08

Subtotals : \$20,000.00 \$19,924.92

Form 2

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Bank Name: Rabobank, N.A.
Account: *****3166 - Checking Account
Blanket Bond: \$1,550,000.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: **-***1189
Period Ending: 08/22/14

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
			Filed: \$2,672.99; Reference:				
05/21/14	112	CINE VIDEO TECH	Dividend paid 1.40% on \$2,672.99; Claim# 8; Filed: \$2,672.99; Reference:	7100-000		37.54	37.54
05/21/14	113	SPECTRUM EFFECTS ENTERPR. IN	Dividend paid 1.40% on \$2,672.99; Claim# 9; Filed: \$2,672.99; Reference:	7100-000		37.54	0.00

ACCOUNT TOTALS	20,000.00	20,000.00	\$0.00
Less: Bank Transfers	0.00	0.00	
Subtotal	20,000.00	20,000.00	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	\$20,000.00	\$20,000.00	

Net Receipts : 20,000.00

Net Estate : \$20,000.00

	Net Receipts	Net Disbursements	Account Balances
TOTAL - ALL ACCOUNTS			
Checking # *****3166	20,000.00	20,000.00	0.00
	\$20,000.00	\$20,000.00	\$0.00